IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Date of decision : 1.2.2007.

1. C.W.P No. 11185 of 2006

2. C.W.P No.11344 of 2006

M/S Veer Overseas Ltd

.....Petitioner

through Mr.Akshay Bhan, Advocate,

v.

Assistant Commissioner of Income Tax, Karnal Range, Karnal.

.....Respondent

through Mr.Yogesh Putney, Advocate

3. C.W.P No.11161 of 2006

4. C.W.P No.11162 of 2006.

M/S Bharat Industrial Enterprises Ltd.

.....Petitioner

through Mr.Akshay Bhan, Advocate,

v.

Assistant Commissioner of Income Tax, Karnal Range, Karnal.

.....Respondent

through Mr.Yogesh Putney, Advocate

CORAM : HON'BLE MR.JUSTICE VIJENDER JAIN, CHIEF JUSTICE
HON'BLE MR.JUSTICE RAJIVE BHALLA

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1. **Whether Reporters of Local Newspapers may be allowed to see the judgment ?**

2. **To be referred to the Reporters or not ?**

3. **Whether the judgment should be reported in the Digest ?**

This order shall dispose of C.W.P. Nos.11185, 11344, 11161 and 11162 of 2006, as similar facts are involved therein. However, for the sake of convenience, facts are being taken from C.W.P No.11185 of 2006.

The petitioner impugns the notice, dated 30.3.2005 (Annexure P-4), issued under Section 148 of the Income Tax Act, 1961, as also the order, dated 1.2.2006 (Annexure P-6), passed under Sections 143(3)/147 of the aforementioned Act.

We have heard learned counsel for the parties and perused the paper books.

It is not denied that the order, dated 1.2.2006 has been impugned by the petitioner before an appellate forum. It is also not denied that the notice, dated 30.3.2005 was impugned by the petitioner in CWP No.4723 of 2006, which was dismissed as withdrawn. The order, dated 3.4.2006, passed in the writ petition, reads as follows :-

> " Present : Shri Aman Bansal, Advocate,
> for the petitioner.
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> Learned counsel for the petitioner seeks leave to withdraw the writ petition with liberty to the petitioner to challenge the assessment order passed pursuant to issue of notice under Section 148 of the Income Tax Act, 1961, urging all the grounds taken in the present writ petition.
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> Accordingly, the writ petition is dismissed as withdrawn with liberty as prayed."

In view of the fact that challenge to the order dated 1.2.2006 (Annexure P-6), is pending consideration before the appellate forum, and

challenge to the notice, dated 30.3.2005 (Annexure P-4), was withdrawn, as indicated in the order, reproduced herein above, the writ petitions are dismissed, without prejudice to the petitioner's rights.

(VIJENDER JAIN)
CHIEF JUSTICE

(RAJIVE BHALLA)
JUDGE

February 01, 2007.
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